Exploring the Financial Impact of Removing the Tax Exemption for North Carolina's Non-Profit Hospitals

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Abstract

Non-profit hospitals were among the first tax exempt charity organizations formed in the United States and receive an estimated tax benefit of $24.6 billion a year. The North Carolina General Assembly considered three bills during the 2015 legislative session which would have effectively removed parts of the tax exemption for non-profit hospitals in the state. This study evaluates the effect of removing each aspect of the tax exemption individually and in combination on the profitability of non-profit hospitals in North Carolina using net income as the indicator of profitability. Financial data were obtained on all non-profit acute care facilities in the state (N=95) and property, sales, and income taxes were estimated for each facility. A significant decrease in net income was found under each of the seven tax plans evaluated. Full removal of the tax exemption led to a decrease in average net income of $4.4 million. The number of unprofitable hospitals in the state also increased under six of the seven tax plans. While not a large change, the implications in terms of number of individuals who could lose access to an acute care facility if these unprofitable hospitals were to close are of real importance in the decision making process for the state legislature.

Background

The existence of the tax exempt sector in the United States predates the country's founding.[1] Hospitals were among the first charities formed by the early American settlers. From the first inception of the United States Tax code in 1894, rules and regulations were set forth to define the tax-exception for charitable organizations.[1]

In 2011, nonprofit hospitals in the United States received an estimated tax benefit of $24.6 billion.[2] This tax benefit includes the following: corporate income tax (federal and state), tax-exempt bond financing, charitable contributions, sales tax (state and local), and property tax. For the fiscal year 2012-2013, nonprofit hospitals accounted for 80% of the $285 million in tax benefits granted to nonprofit organizations in the state of North Carolina.[3] The North Carolina specific state tax benefits include exemption from property taxes, semi-annual refund of sales taxes paid on supplies, and exemption from the corporate income tax.

During the 2015 legislative session, the North Carolina legislature considered removing some aspects of the state tax exemption for nonprofit hospitals. North Carolina is not the only state that has considered taxing nonprofit hospitals. The New Jersey state legislature recently passed regulations requiring hospitals to pay a per bed, per day tax; this bill, however, was vetoed by the state governor.[4] In Illinois, the state Supreme Court is reviewing the constitutionality of property tax exemptions for nonprofit hospitals.[5] The proposed North Carolina legislation, H.B.97, primarily targeted the sales tax refund for nonprofit entities. Established statutes permit nonprofit organizations to request a sales tax refund of up to $45 million each year.[6,7] The NC Senate version of the proposed legislation limited the sales tax refund to $100,000 per year.[6] Also of note were two other bills filed in the North Carolina General Assembly in 2015 (S.422 and H.B.430) which, if passed, could lead to removal of the property tax exemption for nonprofit organizations.[6] Though none of these measures passed in the previous legislative session, it is possible that the North Carolina General Assembly may revisit them in the future.

Little consideration was given during the legislative session to the effect that removing these exemptions could have on the financial position of non-profit hospitals or the increasing trend of hospital closures due to profitability concerns. According to the NC Rural Health Research Program, seventy-one rural hospitals in total have closed across the country since January of 2010; North Carolina alone experienced the closure of three rural, nonprofit hospitals from 2013 to 2015.[8] Rural hospitals are defined as "short term, general acute, non-federal hospital(s) that (are) a. not located in a metropolitan county OR b. (are) located in a RUCA type 4 or higher OR c. (are) Critical Access Hospitals(s)."[8] The closure of such rural hospitals is of particular concern as there is often a lack of other healthcare resources available in the areas they serve.

With hospitals facing increasing financial burdens and uncertainties due to changing payment models and reduced reimbursements, the effect of removing the tax exemption is unknown. It has the potential, however, to lead to further hospital closures and an increase in negative health outcomes for communities left without a hospital. The objective of this study is to determine the financial impact of removing the three aspects of the nonprofit hospital tax exemption on hospital profitability.

<u>Conceptual Model</u>

A review of both the peer reviewed and grey literature revealed a lack of evidence regarding the financial impact of removing the tax exemption for non-profit hospitals. Unprofitability has been identified as one of the primary financial drivers of hospital distress, playing a large role in hospital closures.[9] To determine the effect of this policy change on hospital profitability, a conceptual framework based on the basic accounting equations was utilized. These equations include:

1) Total Assets – Total Liabilities = Net Assets

2) Total Revenue – Total Expenses = Net Income

$$3)\ \text{Net Assets (t+1)} = \text{Net Assets (t)} + \text{Net Income (t+1)}$$

Removal of the nonprofit hospital tax exemption will be reflected on a hospital's financial statement as an increase in Total Expenses (due to a tax expense), which will reduce Net Income on an annual basis. This will affect the net assets in time period t+1 in accordance with equation 3. As net assets declines, the probability of hospital closure increases.[9] Net income was chosen as a proxy measure for profitability in accordance with this framework.

Methods

To study the effect of removing each aspect of the tax exemption individually and in combination, seven different tax policies were evaluated (Table 1). Primary hospital financial data was obtained from the Healthcare Cost Report Information System ("Medicare Cost Reports") from 2012 to 2014. The property tax valuation for each hospital was obtained from the geographic information system (GIS) of each county (Appendix 1). State, county, city, and local property, income, and sales tax rates were obtained from the North Carolina Department of Revenue.[10–12] As the last complete year of data available from the Medicare Cost Reports was 2014, all taxes were analyzed according to 2014 rates.

Data were obtained on all acute care hospitals in North Carolina (N=116). For-profit hospitals and rehabilitation centers were excluded from the sample. Hospitals which are no longer operational and those without available 2014 Medicare Cost Report data were also excluded. Facilities which had changed names in the past three years but which were represented in the Medicare Cost Report data under the same identification number were considered to be the same entity for a final sample size of N=95.

Each of the three aspects of the tax exemption was first considered individually. To obtain the estimated property tax for each hospital, the county, city, and any special local district taxes were summed and multiplied by the property tax valuation. Hospital purchasing data and the associated sales tax refund data are considered proprietary and were unavailable. The 2014 Medical Group Management Association (MGMA) Cost survey found that supplies account for 3.31% of total hospital operating expenses.[13] Supplies expenses were estimated for each hospital by multiplying the operating expenses by the figure from the MGMA survey. The supplies expense was then multiplied by the county specific total sales tax rate for each hospital to obtain an estimate of the sales tax for each. Corporations which are subject to income tax may take advantage of a tax loss carryforward in which the business reports income losses on a tax return for up to seven years, effectively reducing the taxable income for that year. Using a look-back period of three years, the 2014 net income for each hospital was adjusted to account for the tax loss carryforward; it was assumed that each hospital with a negative net income in year one would carry the loss forward to year two and so on so that each year's net income would be adjusted for a loss in the previous year if applicable. State corporate income taxes were estimated on the adjusted net income figures for each hospital.

The three tax components were then considered in pairs and in total combination. The effect of implementing each of the tax plans on net income was calculated. For those tax policies which included the corporate income tax, the adjusted income figure was used as described above.

Average hospital net income, the number and percent of hospitals with negative income, average tax per hospital and total tax revenue were calculated under each of the seven tax plans. Average change in net income, average percent change in net income, and increase in number of hospitals operating at a negative income in relation to the before tax levels were also calculated for each plan. Note that the tax paid may differ from the change in net income due to the loss carryforward provision.

Due to the nature of this particular approach, statistical significance has limited meaning. That is, I calculated changes in the key variables from a deterministic standpoint for what is effectively the universe of considered hospitals.

Results

Under the status quo, average net income was $18,785,513 per hospital and 29 hospitals (30.5%) were operating at a negative income. The results of implementation of each tax plan on net income are described in Table 2. Of the three individual tax components, removing the income tax exemption had the greatest impact on average hospital net income; Tax Plan 3 resulted in a decrease in average net income from baseline of 26.2% or $2,985,912 (standard deviation (SD) $5,222,246) while tax plans 1 and 2 resulted in decreases of 7.5% and 8.6% or $960,517 (SD $1,736,589) and $526,786 (SD $801,243) respectively. Table 3 details the effect of each tax plan on the number of hospitals operating at a negative net income. Tax Plan 3 also resulted in the greatest increase in number hospitals operating at a negative income, 3 hospitals

(33.7%), compared to Tax Plans 1 and 2 which resulted in increases of 0 hospitals (30.5%) and 1 hospital (31.6%) respectively.

The combination of removing the income and property elements of the tax exemption had the greatest pairwise effect on net income in terms of dollars, a decrease of $3,901,965 (SD $6,157,051) compared to $1,487302 (SD $2,451,133) and $$3,486,279 (SD $5,573,771) for tax plans 4 and 6. In terms of the percent change in net income, however, the combination of removing the sales and income elements, tax plan 6, had the greatest effect, a decrease of 34.5%, of all the pairwise combinations. Tax plan 5 resulted in a decrease in average net income from baseline of 33.4% while tax plan 4 resulted in a decrease of 16.1%. Of the pairwise combinations, Tax plan 6 also lead to the greatest increase in number of hospitals operating with a negative income, 5 hospitals (35.8%), compared to tax plan 4, 1 hospital (31.6%), and tax plan 5, 4 hospitals (34.7%).

As logically expected, according to the conceptual model, the total combination of removal of all three elements of the tax exemption had the greatest overall effect on net income, resulting in an average decrease of 41.7% or $4,402,709 (SD $6,619,832). The increase in number of hospitals under the total combination was equal to that under tax plan 6. All changes in average net income were found to be considerable enough to affect hospital profitability while the change in number of hospitals operating with a negative income was modest under all tax plans.

The estimated tax revenue collected under each tax plan is summarized in Table 4. Removal of the sales tax exemption alone, tax plan 2, lead to a total estimated tax revenue of about $50 million for the state. Enforcing both sales and property taxes on non-profit hospitals, tax plan 4, lead to an estimated tax revenue of $141 million. Complete removal of all three aspects of the state level tax exemption led to a total estimated tax revenue of almost $253 million. The distribution of tax expense by hospital for each plan is represented in Figure 1, where it is clear that the effects vary considerably across hospitals, primarily as a function of hospital size.

Discussion

Hospitals across the United States are facing a myriad of financial pressures including changing certificate of need laws, Medicaid expansion (or lack thereof), consolidation, changing payment models, and others. Hospital closure due to unprofitability has been an increasing phenomenon over the last five years.[8] Nonprofit hospitals rely on their tax exempt status to help recoup the costs of providing charity care and community benefit. In 2011, tax-exempt hospitals spent more than $62 billion, representing almost 10% of total operating expenses, on activities deemed as community benefit.[2] The Patient Protection and Affordable Care Act (ACA) placed additional burdens on nonprofit, tax-exempt hospitals by requiring them to conduct community needs surveys as part of the community benefit determination. Removing the tax exemption for nonprofit hospitals would place these hospitals in a difficult situation in which they must continue to provide care but would face increasing unprofitability.

If North Carolina chose to remove all aspects of the state level tax exemption, average net income per hospital would decline by almost $4.5 million and five additional hospitals would be operating at a negative net income. Unprofitable organizations that are unable to cover their operating costs likely would eventually close, a drastic outcome when the organization in question is a critical access or sole community hospital. It is important to note that the effect of removing the tax exemption would disproportionately affect the small and rural hospitals in the state. Figures 2 and 3 represent the estimated taxes as a percentage of net income by hospital size and community designation respectively for each tax plan. Of the five additional hospitals identified as at risk of becoming unprofitable if the tax exemption is removed, three are identified as small, rural hospitals which provide the only full service acute care hospital facilities in their respective counties; one is designated as a Critical Access Hospital by the Centers for Medicare and Medicaid Services.[14–16]

Residents of communities that are unable to maintain hospital operations are at increased risk for negative health outcomes. According to census data, there are an estimated 100,500 individuals living in the three counties served by the hospitals identified above.[17] Policy makers must consider the effect of removing the nonprofit hospital tax exemption on access to care for the populations they serve. While the monies raised from taxes on nonprofit hospitals, estimated at $253 million, may help to fund other state programs, the potential cost in lives lost due to the inability to access a hospital must be clear to legislators considering enacting such a law.

Limitations

The primary limitations in this study are in regards to data accuracy and availability. The property tax valuation was obtained from the GIS system of each county. As counties do not currently collect taxes on non-profit hospital facilities, it is possible that not all valuation figures are current and reflective of true market value. Purchasing data is considered proprietary information and primary data was unavailable for this metric. Estimations for each hospital's sales tax contribution were made based on the reported percentage of operating expenses attributable to supplies. These estimations may not represent the true supplies costs for the hospitals and therefore may underestimate or overestimate the true financial impact and effect on profitability of removing the sales tax exemption for non-profit hospitals in North Carolina. This study was also limited in scope to only acute care non-profit facilities in North Carolina; the full implications of removing the state or national tax exemptions for access to care across the country are unknown. Additionally, if hospitals were subject to taxation, there is some concern that a number may choose to become for-profit entities. If this occurred, all or some of the expenses associated with charity care or community benefit provision could become tax deductible. This would reduce both the taxable income of hospitals and the tax revenue to the state. This possibility was not evaluated in this study.

Conclusion

Given the vital nature of healthcare, research is needed to help inform policy makers about the potential effects of any proposed legislative changes. Removing the tax exemption for non-profit hospitals in North Carolina would result in a significant decrease in net income per hospital and could lead to the closure of additional hospitals across the state. Given that 30.5% of all non-profit hospitals in North Carolina are currently unprofitable and operating at a negative net income, it is important to understand the effect of imposing additional expenses on these hospitals. Further research is needed to compare the value of charity care and community benefit provided by the non-profit hospitals in the state with the potential tax revenues raised from removing the tax exemption.

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Tables & Figures

Table 1. Tax policy options used to evaluate the effect of removing the tax exemption on hospital profitability.

Tax Plan 1	Property Tax Only
Tax Plan 2	Sales Tax Only
Tax Plan 3	Income Tax Only
Tax Plan 4	Property and Sales Tax
Tax Plan 5	Property and Income Tax
Tax Plan 6	Sales and Income Tax
Tax Plan 7	Property, Sales, and Income Tax

Table 2. Effect of tax implementation by plan on net income.

	Average Tax per Hospital	Average Net Income (Post-Tax)	Average Change in Net Income		Average % change in net income	
			Value	SD	Value	SD
Status Quo		$18,785,512				
Tax Plan 1	$960,517	$17,824,996	-$960,517	$1,736,589	-7.5%	10.4
Tax Plan 2	$526,786	$18,258,727	-$526,786	$801,243	-8.6%	28.5
Tax Plan 3	$1,243,589	$15,799,601	-$2,985,912	$5,222,246	-26.2%	90.3
Tax Plan 4	$1,487,302	$17,298,210	-$1,487,302	$2,451,133	-16.1%	34.8
Tax Plan 5	$2,159,642	$14,883,547	-$3,901,965	$6,157,051	-33.4%	93.6
Tax Plan 6	$1,743,956	$15,299,234	-$3,486,279	$5,573,771	-34.5%	96.6
Tax Plan 7	$2,660,386	$14,382,803	-$4,402,709	$6,619,832	-41.7%	101.2

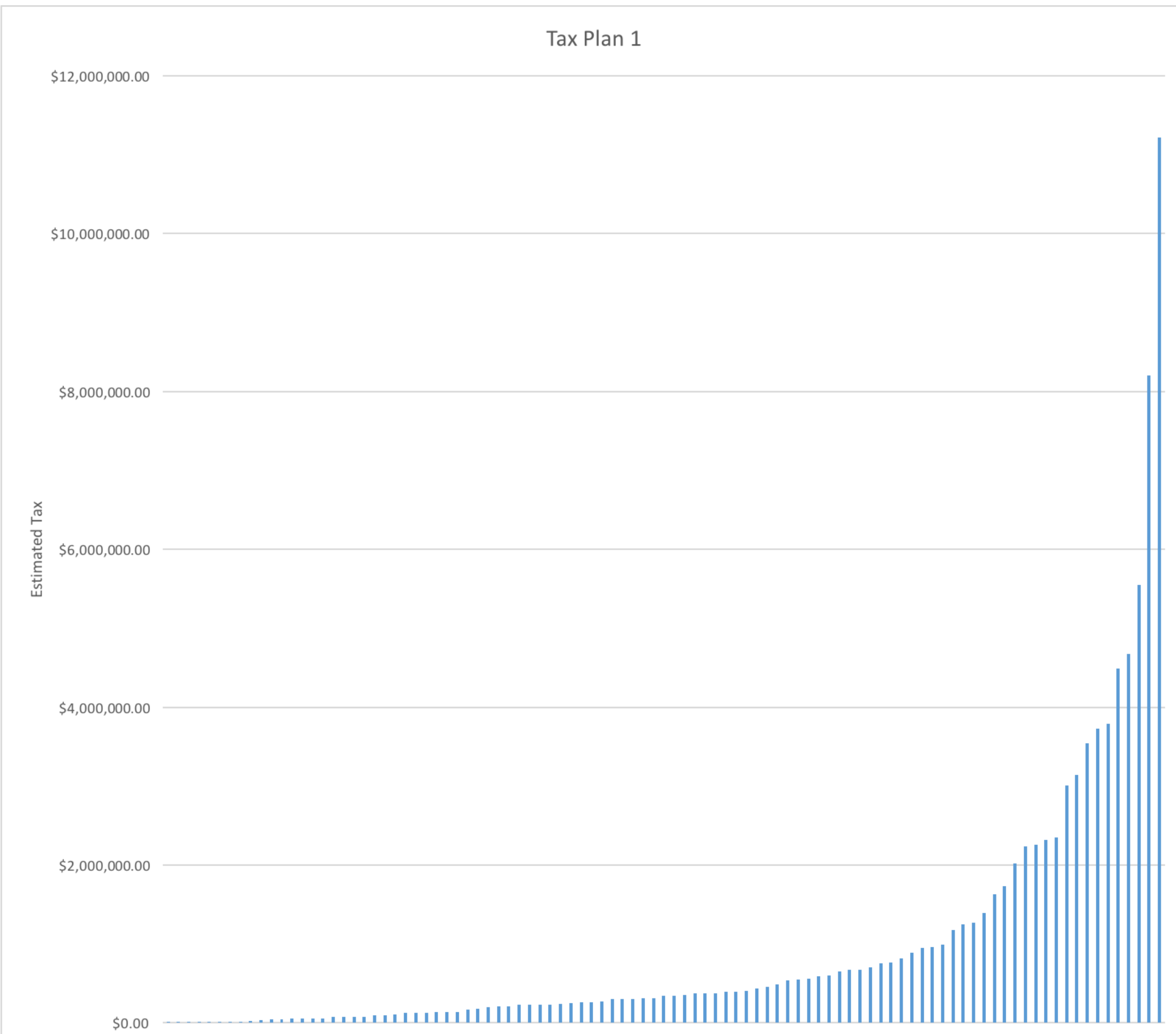
Table 3. Effect of tax implementation by plan on hospitals operating at a negative net income.

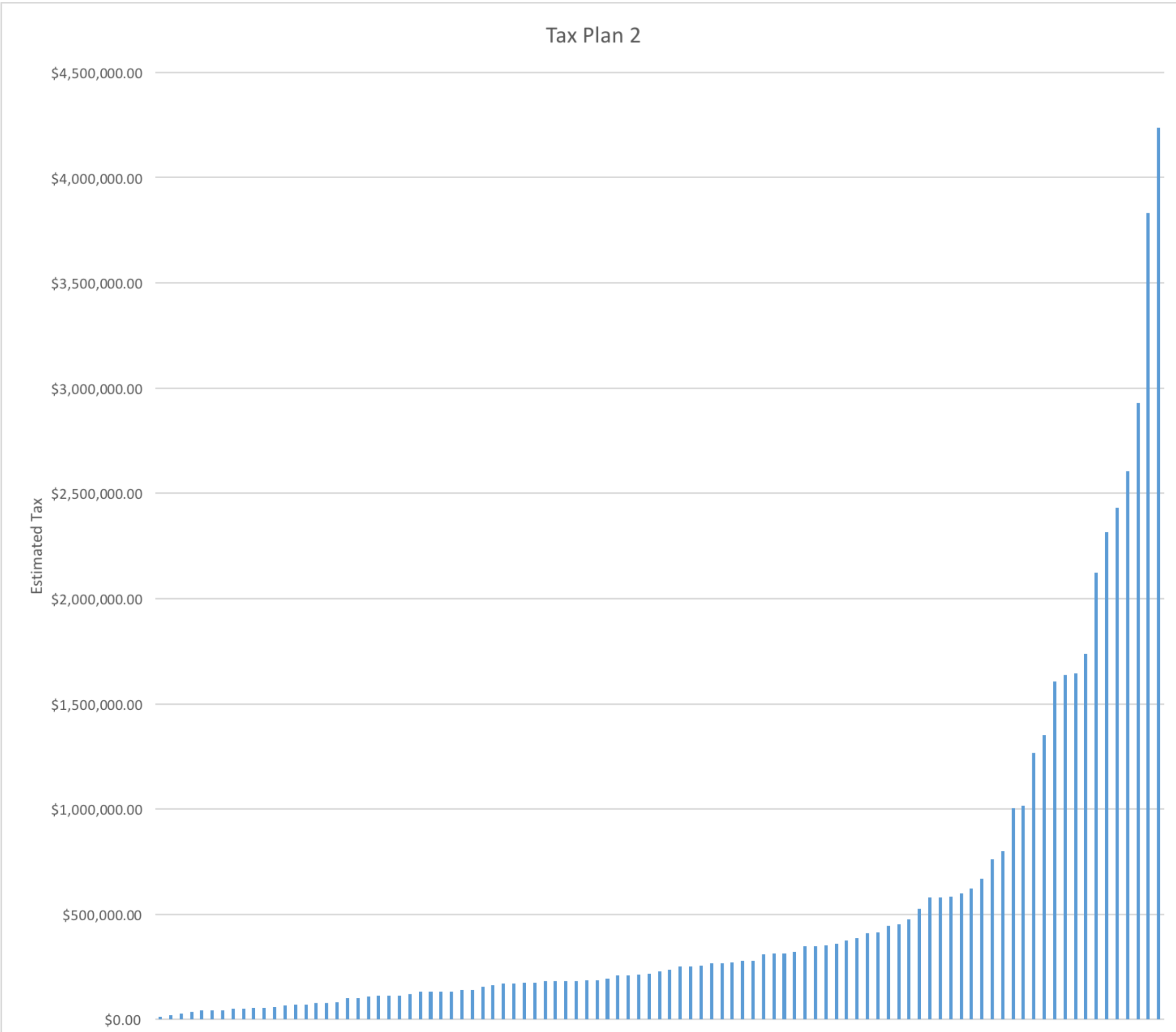
	# of hospitals with negative income	% of Hospitals with Negative Income
Status Quo	29	31%
Tax Plan 1	29	31%
Tax Plan 2	30	32%
Tax Plan 3	32	34%
Tax Plan 4	30	32%
Tax Plan 5	33	35%
Tax Plan 6	34	36%
Tax Plan 7	34	36%

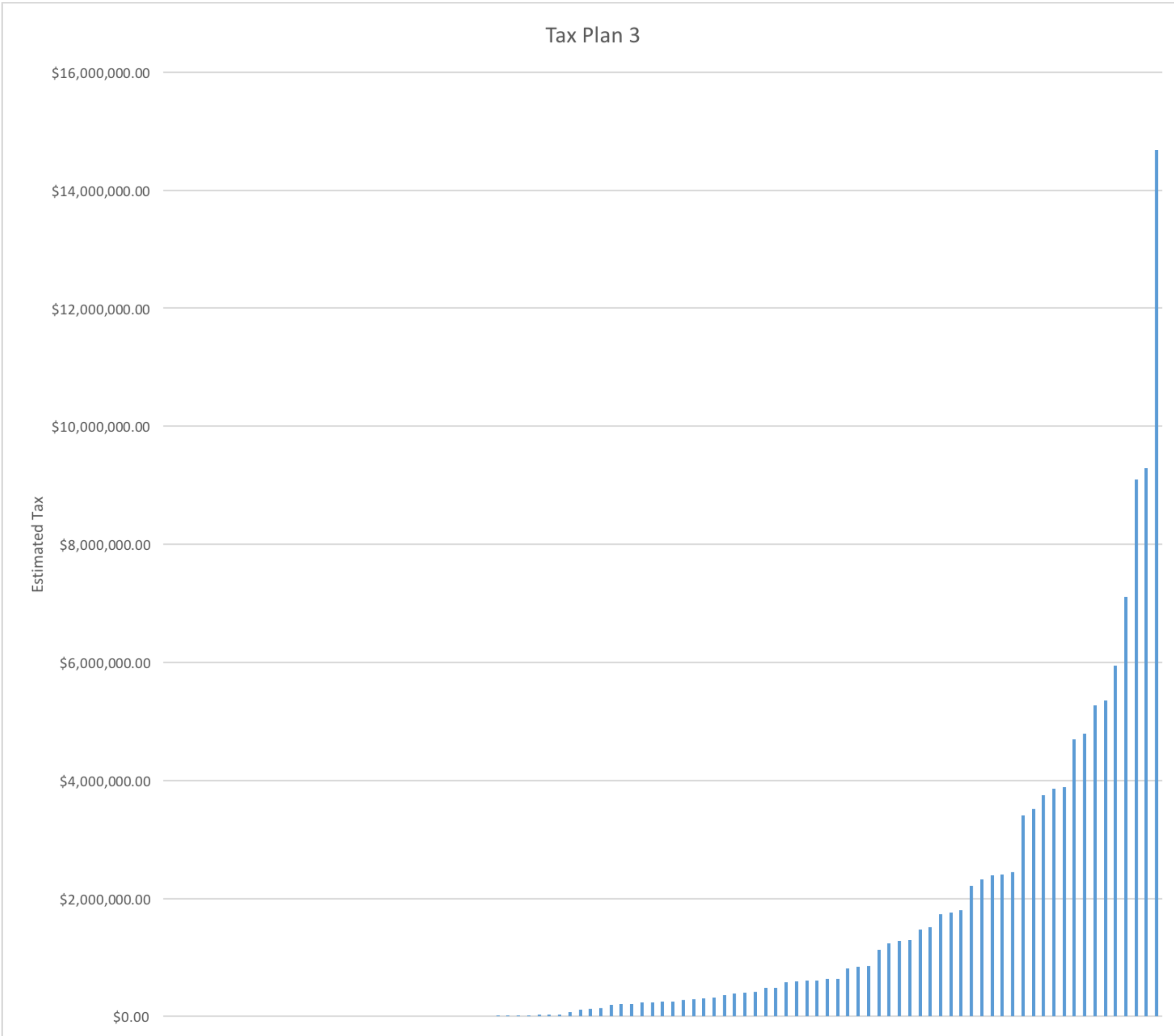
Table 4. Total tax revenue collected by tax plan**.**

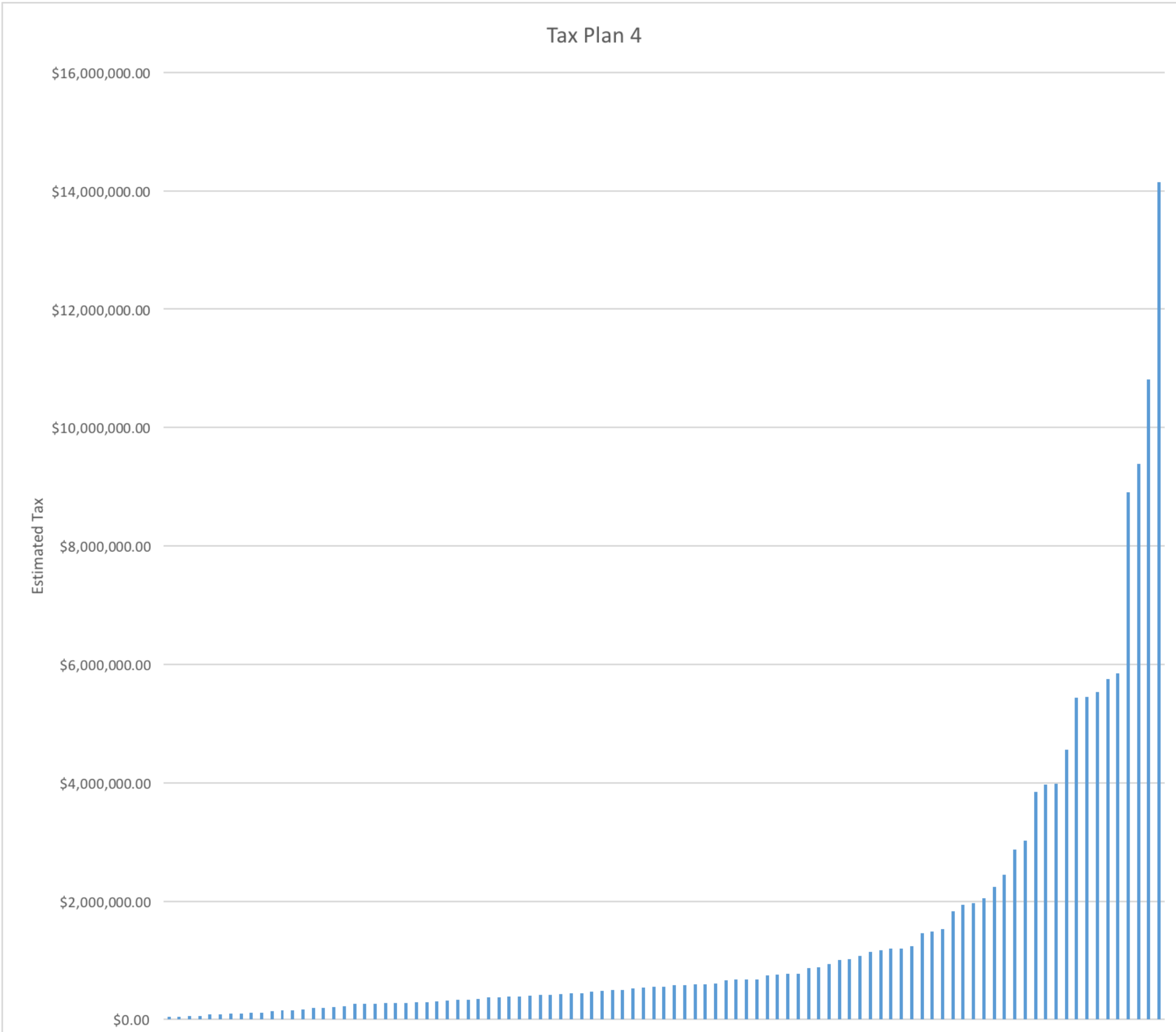
	Total Tax Revenue Collected
Tax Plan 1	$91,249,074
Tax Plan 2	$50,044,630
Tax Plan 3	$118,140,941
Tax Plan 4	$141,293,703
Tax Plan 5	$205,166,009
Tax Plan 6	$165,675,789
Tax Plan 7	$252,736,709

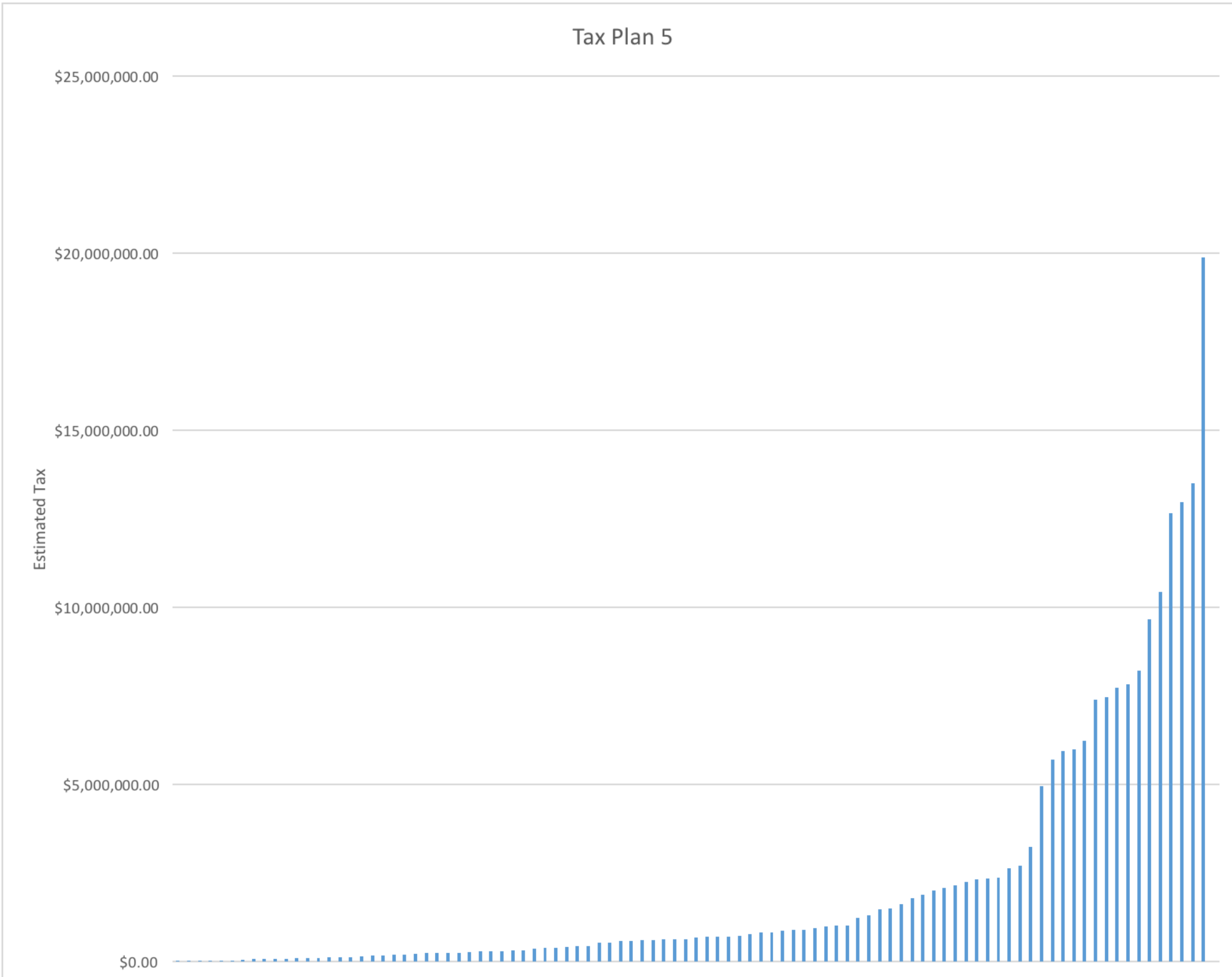
Figure 1. Estimated per hospital tax expense by tax plan.

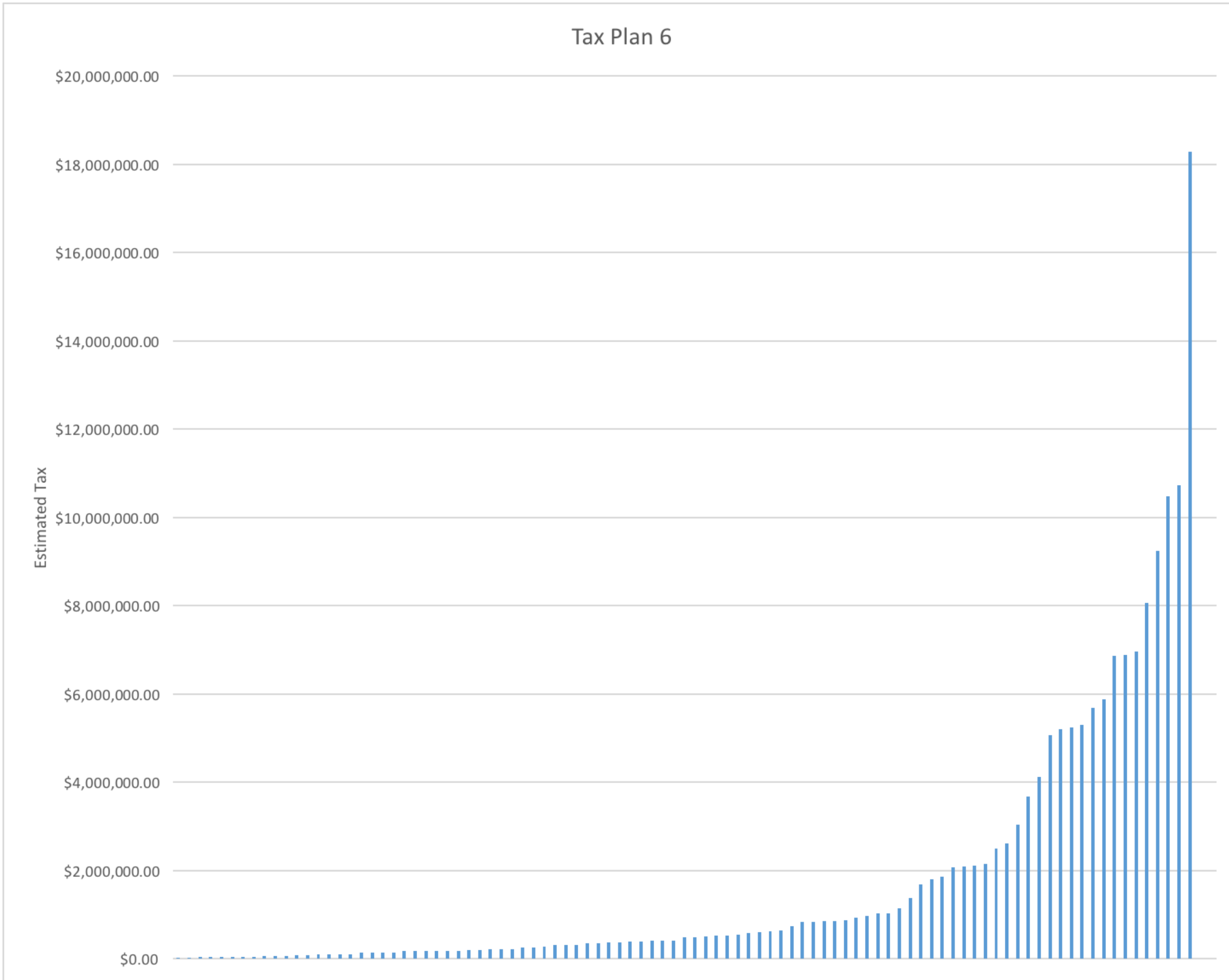



Tax Plan 2
$4,500,000.00
$4,000,000.00
$3,500,000.00
$3,000,000.00
$2,500,000.00
$2,000,000.00
$1,500,000.00
$1,000,000.00
$500,000.00
$0.00
Estimated Tax


Tax Plan 3
$16,000,000.00
$14,000,000.00
$12,000,000.00
$10,000,000.00
$8,000,000.00
$6,000,000.00
$4,000,000.00
$2,000,000.00
$0.00
Estimated Tax


Tax Plan 4
$16,000,000.00
$14,000,000.00
$12,000,000.00
$10,000,000.00
$8,000,000.00
$6,000,000.00
$4,000,000.00
$2,000,000.00
$0.00
Estimated Tax


Tax Plan 5
$25,000,000.00
$20,000,000.00
$15,000,000.00
$10,000,000.00
$5,000,000.00
$0.00
Estimated Tax


Tax Plan 6
$20,000,000.00
$18,000,000.00
$16,000,000.00
$14,000,000.00
$12,000,000.00
$10,000,000.00
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$4,000,000.00
$2,000,000.00
$0.00
Estimated Tax

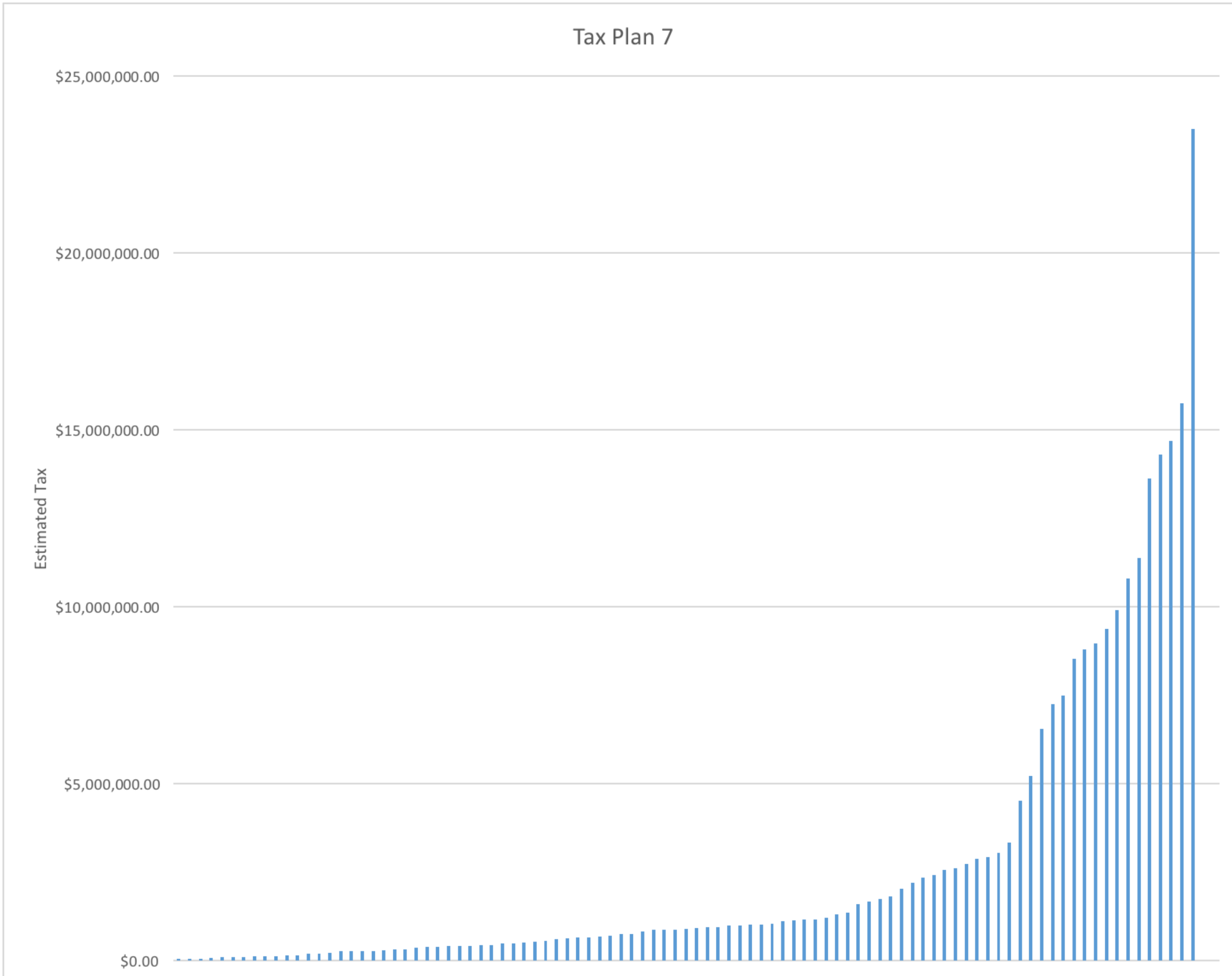
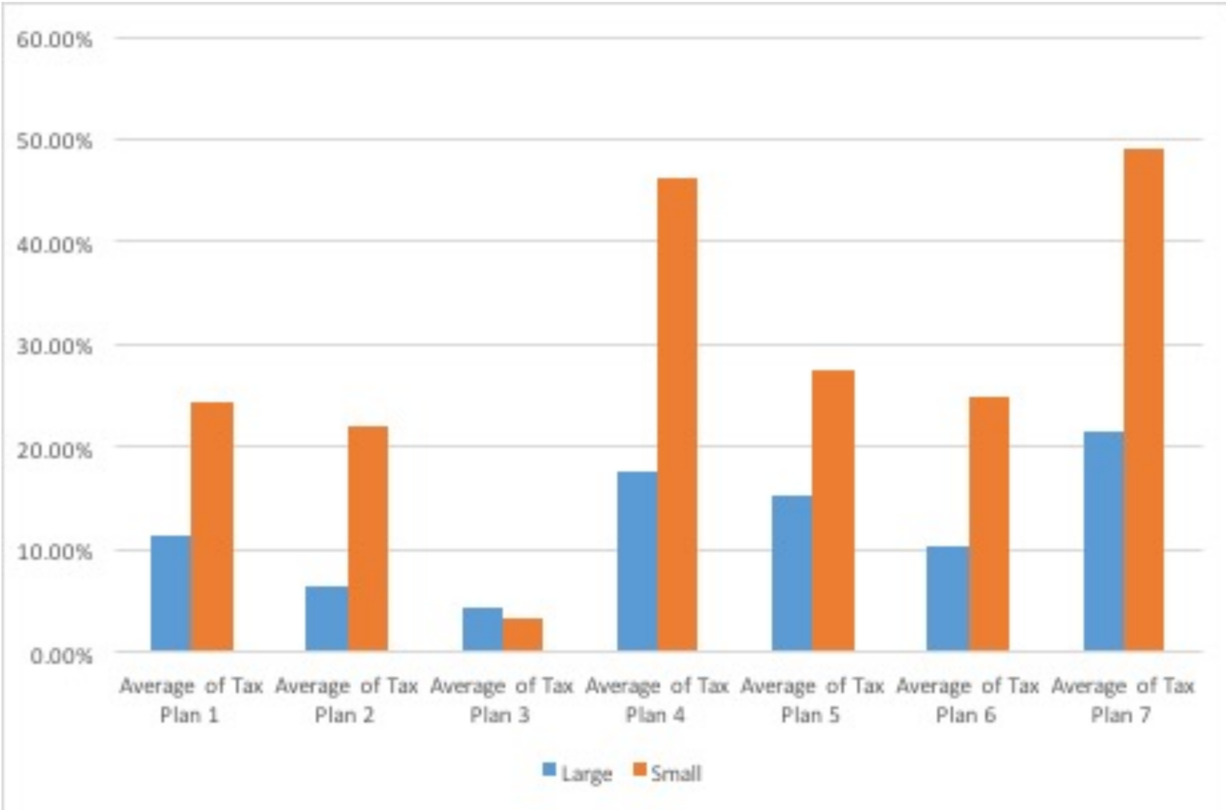
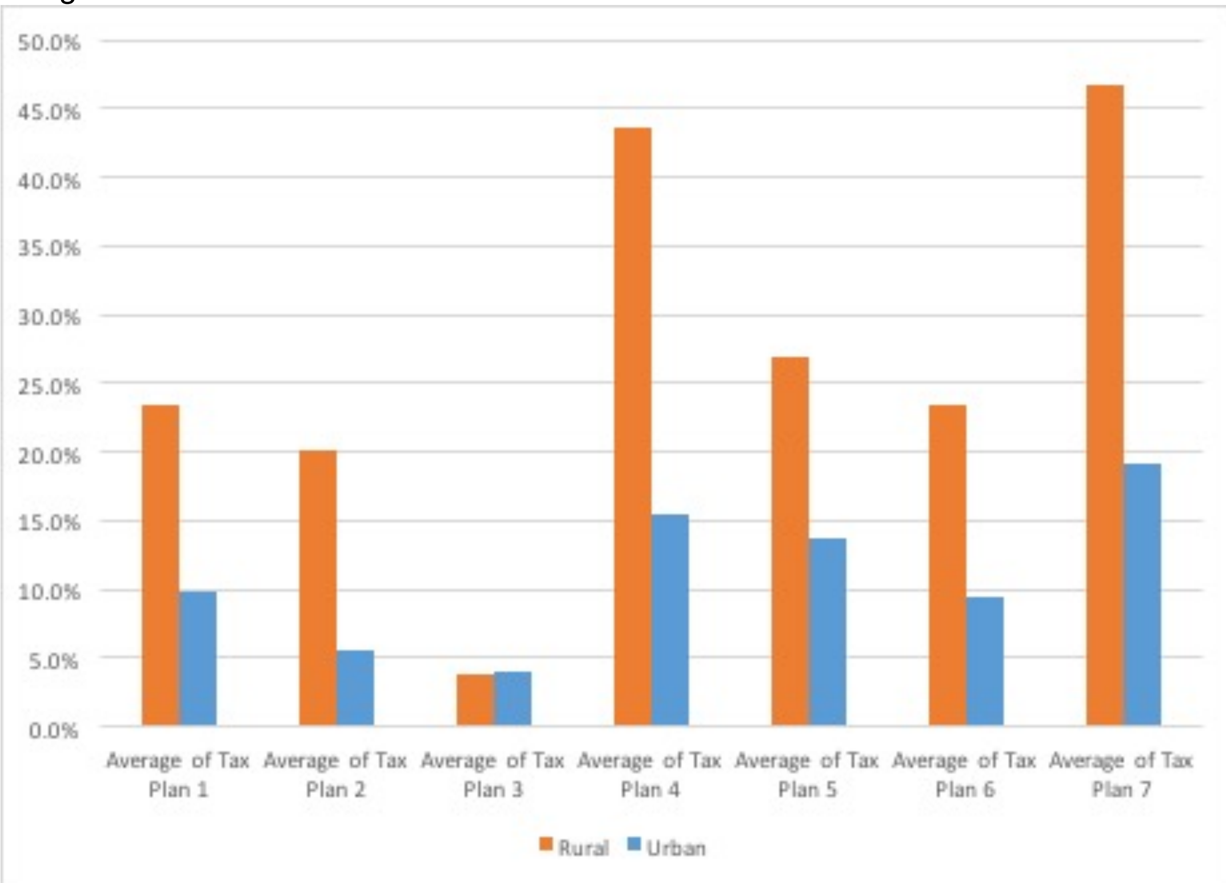

Tax Plan 7
$25,000,000.00
$20,000,000.00
$15,000,000.00
$10,000,000.00
$5,000,000.00
$0.00
Estimated Tax

Figure 2. Estimated taxes as a percentage of net income by hospital size*.



*Small hospital designated as one with ≤100 acute care beds[14]

Figure 3. Estimated taxes as a percentage of net income by hospital community designation.



Appendix 1. GIS resource information by county

County	Website
Alamance	http://alamancecounty.connectgis.com/Map.aspx
Alleghany	http://arcgis.webgis.net/nc/alleghany/
Anson	http://162.39.67.89/Freeance/Client/PublicAccess1/index.html?appconfig=public1
Ashe	http://ashegis.ashecountygov.com/webgis/
Avery	http://arcgis.webgis.net/nc/avery/default.asp
Beaufort	http://beaufort.connectgis.com/DownloadFile.ashx?i=_ags_map2b960c8fd4634564a4bef938219d3a5ax.htm&t=printid
Bertie	http://www.co.bertie.nc.us/bertiegisweb/
Bladen	http://bladen2.connectgis.com/DownloadFile.ashx?i=_ags_map1c699a1d6a484f47b109cb0482f62ff1x.htm&t=printid
Brunswick	http://gis.brunsco.net/gisweb/gis.aspx/
Buncombe	http://gis.buncombecounty.org/buncomap/
Burke	http://gis.burkenc.org
Cabarrus	http://gis.cabarruscounty.us/mycabarrusgis/
Caldwell	http://gis.caldwellcountync.org/maps/default.htm
Carteret	http://carteret2.connectgis.com/Map.aspx
Catawba	http://gis.catawbacountync.gov/nomap/parcel_report.php?key=372215623515&typ=P
Chatham	http://new.chathamgis.com/mapguide/ChathamGISWeb/
Cherokee	http://66.119.96.76/GISweb/GISviewer/
Chowan	http://208.27.112.94/itsnet/View.aspx?prid=876770
Cleveland	http://arcgis.webgis.net/nc/Cleveland/
Columbus	http://mangomap.com/maps/16952/Columbus%20County%20Land%20Records#
Craven	http://gis.cravencountync.gov/maps/map.htm
Cumberland	http://gis.co.cumberland.nc.us/TaxParcelViewer/
Dare	http://gis.darecountync.gov/?parid=024961512&q=none
Davidson	http://webgis.co.davidson.nc.us/website/DavidsonGIS/default.htm
Davidson	http://webgis.co.davidson.nc.us/website/DavidsonGIS/default.htm
Duplin	http://gis.duplincountync.com/maps/map.htm#
Durham	http://maps2.roktech.net/durhamnc_gomaps/#
Edgecombe	http://206.107.103.203
Forsyth	http://maps2.co.forsyth.nc.us/geodata%5F08/

Gaston	http://gis.gastongov.com/GastonGIS/Default.aspx
Granville	http://www.granvillegis.org/mapguide/granvillegis/
Guilford	http://gis.co.guilford.nc.us/guilfordsl/
Halifax	http://gis.halifaxnc.com
Harnett	http://gistoolbox.harnett.org/GISViewer/
Haywood	http://maps.haywoodnc.net/gisweb/default.htm
Henderson	http://henderson.roktech.net/ParcelMap/#
Hertford	http://maps2.roktech.net/hertfordags/#
Iredell	http://iredell.connectgis.com/Map.aspx
Jackson	http://maps.jacksonnc.org/gomapsags/#
Johnston	https://mapclick.johnstonnc.com/mapclick/MapClick4/
Lenoir	https://lenoir2.connectgis.com/Map.aspx
Lincoln	http://207.4.172.206/website/lcproperty2/viewer.htm
Macon	http://gis2.maconnc.org/lightmap/Maps/default.htm
McDowell	http://mcdowellgovgis.maps.arcgis.com/apps/Viewer/index.html?appid=b6d01e9c5c404918844142a0a9f00f30
Mecklenburg	http://maps.co.mecklenburg.nc.us/edgis/
Mitchell	http://72.250.232.90/default.htm
Montgomery	http://arcgis.webgis.net/nc/Montgomery/
Moore	http://mooregisweb.moorecountync.gov/ConnectGIS_v6/Map.aspx?p=Moore_mgd
Nash	http://www.co.nash.nc.us/index.aspx?NID=527
New Hanover	http://nhcgov.maps.arcgis.com/apps/webappviewer/index.html?id=a2daa23a365f4183bd5153b671acdbdb
Onslow	http://maps2.roktech.net/onslow/#
Orange	http://server2.co.orange.nc.us/OrangeNCGIS/default.aspx
Pasquotank	http://www.co.pasquotank.nc.us/GIS/Tax/taxcard.cfm?PIN=8924%20%20083696
Pender	http://gis.pendercountync.gov/maps/
Person	http://gis.personcounty.net/ConnectGIS_v6/Map.aspx?p=person
Pitt	http://gis.pittcountync.gov/opis/
Polk	https://polknc.maps.arcgis.com/apps/Solutions/s2.html?appid=bfa647115de44dd09e983a0fa9a4d18e
Randolph	http://gis.randolphcountync.gov/randolphjs/
Robeson	http://www.gis.co.robeson.nc.us/ConnectGIS_v6/Map.aspx
Rockingham	http://arcgis.webgis.net/nc/Rockingham/

Rowan	http://rowan2.connectgis.com/Map.aspx
Rutherford	http://arcgis.webgis.net/nc/Rutherford/
Sampson	http://sampson.connectgis.com/Map.aspx
Scotland	http://38.124.248.92
Stanly	http://stanly.connectgis.com/Map.aspx
Stokes	http://maps2.roktech.net/StokesGoMaps4/
Surry	http://gis.surryinfo.net/maps/default.htm
Swain	http://216.109.220.17/ITSPublicSW/BasicSearch/ViewParcel/667415625675/2016
Transylvania	http://arcgis.webgis.net/nc/Transylvania/#&ui-state=dialog
Union	http://gis-web.co.union.nc.us/tax/property.aspx?PIN=09156020
Vance	http://vance.connectgis.com/Map.aspx
Wake	https://maps.raleighnc.gov/iMAPS/
Watauga	http://tax.watgov.org/WataugaNC/maps/mapadv.aspx
Wayne	http://maps.waynegov.com/wayne/#
Wilkes	http://maps2.roktech.net/wilkesgomaps4/#
Wilson	http://gis.wilson-co.com/ConnectGIS_v6/Map.aspx?p=wilson2